Major Head.	Minor Head.	Sub-Head.	Primary Units.
Net amount charged to Ordinary Revenues.	(1) Irrigation Works .. (2) Navigation, Embankment and Drainage Works.	....	(1) Irrigation Works. (2) Navigation, Embankment and Drainage Works.
19, Interest on Ordinary debt (Reserved).	A.—Interest on Provincial loans.	Bombay Development loan.	Interest on Provincial loans (specified).
	B.—Other items ..	....	(1) Interest payable to Central Government on— (*a*) Advances on account of Provincial Loan Account. (*b* Advances on account of Irrigation Capital Expenditure. (*c*) Other advances. (2) Management of debt (Development). (3) Miscellaneous. (4) Loss of gain by Exchange. (5) Deduct interest transferred to Commercial Departments.
21, Reduction or Avoidance of Debt.	(1) Sinking funds . (2) Other appropriations.	(1) Bombay Development Loans. (2) Other Provincial Loans.	
22, General Administration (Reserved).	A.—Salary of Governor ..	....	Salary of Governor.
A.—Heads of Provinces, Executive Councils and Ministers.	B.—Sumptuary Allowance of the Governor	....	Sumptuary Allowance of the Governor.
	C.—Staff and Household of the Governor.	I.—Private Secretary ..	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Military Secretary ..	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	D.—Expenditure from Contract Allowance	....	Expenditure from Contract Allowance.
	E.—Tour Expenses ..	....	Tour Expenses.
	F.—Executive Council ..	....	(1) Pay of officers. (2) Allowances, honoraria, etc.
	G.—Ministers (Transferred.)	....	(1) Pay of officers. (2) Allowances, honoraria, etc.
B.—Legislative Bodies.	H.—Provincial Legislative Council.	I.—Legislative Department.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, etc. (4) Contingencies.
C.—Secretariat and Head Quarters Establishment.	I.—Civil Secretariat ..	I.—Home Department. II.—Political Department. III.—*Finance Department IV.—Revenue Department, V.—General, etc., Department. VI.—Legal Department .. VII.—Separate Department. VIII.—Translator's Department. IX.—Secretariat Record Office.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) *Establishment charges payable to other Governments, Departments, etc.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
	J.—Director of Land Records and Inspector General of Registration.	....	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	K.—Local Fund Audit Establishment.	....	Establishment and other charges payable to other Governments, Departments, etc.
D.—Commissioners.	L.—Commissioner in Sind.	I.—Shindhi Translator's Office.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Commissioner's Office.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, etc. (4) Contingencies. (5) Grants-in-aid, etc.
	M.—Commissioners ..	....	Same as above.
E.—District Administration.	N.—General Establishment.	I.—General Establishment.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.
		II.—Treasury Establishment.	Same as above.
	O.—Sub-Divisional Establishment.	....	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc.
	P.—Other Establishment.	I.—Allowances of District and Village Officers.	(1) Pay and allowances to District and Village Officers. (2) Allowances, honoraria, etc. (3) Contingencies.
		II.—Paragana and Village Watandars and Village expenses.	(1) Pay and allowances to District and Village officers. (2) Allowances, honoraria, etc. (3) Contingencies.
		III.—Assessment of alienated lands less quit rents.	(1) Non-service lands. (2) Service lands. (3) Village servants useful to Government,
F.—Miscellaneous.	Q.—Discretionary grants of heads of provinces, etc.	....	(1) Discretionary grants by Governors. (2) Discretionary grants by Commissioners. (3) Discretionary grants by District Officers.
	R.—Loss or gain by Exchange.		
G.—Works.			
24.—Administration of Justice (Reserved).	A.—High Court ..	I.—Judges	(1) Pay of officers. (2) Allowances.
		II.—Original side— (*a*) Registrar and Prothonotary.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		(*b*) Translator ..	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria. etc. (4) Contingencies.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
24—Administration of Justice (Reserved)—*contd.*		III.—Appellate Side—	
		(a) Registrar ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		(b) Reporters ..	(1) Pay of officers. (2) Pay of establishment. (3) Contingencies.
		(c) Translators ..	(1) Pay of establishment. (2) Allowances, honoraria, etc.
		IV.—Commissioner and Taxing Master.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		V.—Clerk of Insolvency ..	(1) Pay of establishment. (2) Allowances, honoraria etc. (3) Contingencies.
		VI.—Clerk of the Crown ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		VII.—Sheriff	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	B.—Law Officers ..	I.—Presidency Law Officers.	(1) Pay of officers. (2) Allowances, honoraria, etc. (3) Contingencies.
		II.—High Court Pleader ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria etc. (4) Contingencies.
		III.—Mofussil Establishment.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.. (5) Establishment charges recoverable from other Governments and Departments.
	C.—Administrator General and Official Trustee.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	D. Coroner's Court ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	E.—Presidency Magistrate's Court.	I.—Presidency Magistrate.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
	F.—Judicial Commissioner	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Process serving establishment.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
24.—Administration of Justice (Reserved)—*contd.*	G.—Civil and Sessions Court.	I.—District and Sessions Judges.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Subordinate Judges ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.
		III.—Process serving establishment.	(1) Pay of establishment. (2) Allowances.
	H.—Courts of Small Causes.	I.—Presidency Courts ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Mofussil Courts ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria etc. (4) Contingencies.
	I.—Criminal Courts ..	I.—General Establishment.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria etc. (4) Contingencies.
		II.—Judicial Establishment.	(1) Pay of establishment. (2) Allowances, honoraria etc. (3) Contingencies.
	J.—Pleadership Examination charges.	....	....
	K.—Loss or gain by Exchange.	....	....
25, Jails and Convict Settlements (Reserved).	A.—Jail ..	I.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria etc. (4) Contingencies.
		II.—Officers—	
		(*a*) Presidency Jails ..	Pay of officers.
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Convict Camps.	
		III.—Establishments—	
		(*a*) Presidency Jails ..	Pay of establishment.
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Convict Camps.	
		IV.—Allowances—	
		(*a*) Presidency Jails ..	Allowances, honoraria, etc
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Convict Camps.	
		V.—Dietary charges—	
		(*a*) Presidency Jails ..	Contingencies.
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Lock Ups.	
		(*e*) Convict Camps.	

Major Head.	Minor Head.	Sub-Head.	Primary Units.
25, Jails and Convict Settlements (Reserved)—*contd.*		VI.—Hospital Charges—	
		(*a*) Presidency Jails ..	Contingencies.
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Lock Ups.	
		(*e*) Convict Camps.	
		VII.—Clothing and Bedding of Prisoners—	
		(*a*) Presidency Jails ..	Contingencies.
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Lock Ups.	
		(*e*) Convict Camps.	
		VIII.—Sanitation charges—	
		(*a*) Presidency Jails ..	Contingencies.
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Lock Ups.	
		(*e*) Convict Camps.	
		IX.—Charges for moving prisoners—	
		(*a*) Presidency Jails ..	Contingencies.
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Lock Ups.	
		(*e*) Convict Camps.	
		X.—Miscellaneous Services and Supplies—	
		(*a*) Presidency Jails ..	Contingencie.
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Lock Ups.	
		(*e*) Convict Camps.	
		XI.—Contingent Charges—	
		(*a*) Presidency Jails ..	Contingencies.
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Lock Ups.	
		(*e*) Convict Camps.	
		XII.—Extraordinary charges for live-stock and tools and plant—	
		(*a*) Presidency Jails ..	Contingencies.
		(*b*) Central Jails.	
		(*c*) District Jails.	
		(*d*) Lock Ups.	
		(*e*) Convict Camps.	
		XIII.—Settlement of Criminal Tribes.	(1) Pay of officers.
			(2) Pay of establishment.
			(3) Allowances, honoraria, etc.
			(4) Contigencies.
			(5) Works, Repairs, etc.
			(6) Special Charges.
	B.—Jail Manufactures ..	I.—Presidency Jails ..	Contingencies (under each class of jail) works.
		II.—Central Jails ..	
		III.—District Jails ..	
		IV.—Convict Camps ..	
		V.—Works ..	
	C.—Works ..	....	Works, Repairs, etc.
	D.—Expenditure in England.	....	....
	E.—Loss or gain by Exchange.	....	....
26, Police (Reserved).	A.—Presidency Police ..	I.—Superintendence ..	(1) Pay of officers.
			(2) Pay of establishment.
			(3) Allowances, honoraria, etc.
			(4) Contingencies.
		II.—City Police ..	(1) Pay of officers.
			(2) Pay of establishment.
			(3) Allowances, honoraria, etc.
			(4) Contingencies.
			(5) Establishment charges recoverable from other Governments and Departments.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
26, Police (Reserved)—*contd.*		III.—River, Harbour or Marine Police.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
		V.—Music— Licensing Department ..	(1) Pay of establishment. (2) Contingencies. (3) Establishment charges recoverable from other Governments and Departments.
		VI.—Guards for Public Buildings.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		VII.—Special Police (Charged to the parties concerned).	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		VIII.—Hospital Charges ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		IX.—Motor, etc., Licensing Department.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
		X.—Public and conveyances Licensing Department.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies. (4) Establishment charges recoverable from other Governments and Departments.
		XI.—Establishment for the working of the Glanders and Farcy Acts.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		XII.—Cattle pounds ..	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	B.—Superintendence ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	C.—District Executive Force.	I.—District Police ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Other Police ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	D.—Village Police ..	....	(1) Pay of establishment. (2) Allowances, honoraria, etc.
	E.—Special Police ..	I.—Agency Police ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Mewasis	Pay of establishment.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
26, Police (Reserved)—*contd.*		III.—Bhil Nemnuk ..	Pay of establishment.
		IV.—Camel levy ..	(1) Pay of establishment. (2) Allowances, etc.
		V.—Dangs Police ..	(1) Pay of establishment. (2) Allowances, etc.
	F.—Railway Police ..	(For each Railway) ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
	G.—Criminal Investigation Department.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	H.—Loss or gain by Exchange.	....	....
	I.—Expenditure in England.	....	....
27, Ports and Pilotage (Reserved).	A.—Pay and allowances of officers and men afloat.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.
B.—Minor Ports.	B.—Purchase of Marine Stores and coal for the building, repairs and outfit of ships and vessels.	....	Purchase of Marine Stores and coal for the building, repairs and outfit of ships and vessels.
	C.—Ports establishment.	Charges for the Survey of Steam vessels.	Establishment charges payable to other Governments and Departments.
	E.—Miscellaneous ..	....	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	F.—Loss or gain by Exchange.	....	....
30, Scientific Department (Reserved and Transferred).	A.—Museums (Transferred).	....	Grants-in-aid, contributions and donations.
	B.—Donation to Scientific Societies (Transferred).	....	Grants-in-aid contribution, and donations.
	C.—Hydro-Electric Survey (Reserved).	....	Hydro-Electric Survey.
	D.—Loss or gain by Exchange.	....	....
31, * Education (Transferred).	A.—Grants to Universities.	....	Grants-in-aid contributions and donations.
A.—University.	B.—Government Arts Colleges.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Grants-in-aid, etc.
	C.—Grants to non-Government Arts Colleges.	....	Grants-in-aid, contributions and donations.
	D.—Government Professional Colleges.	I.—Law Colleges ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.

* 31, Education (Reserved), Heads to be opened according to the requirements of the province.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
31, Education (Transferred). A.—University—*contd.*		II.—Engineering College, Poona.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Scholarships.
		III.—Royal Institute of Science, Bombay.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		V.—Training College for Secondary Teachers.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Scholarships. (5) Contingencies.
		V.—Sydenham College of Commerce.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria etc. (4) Contingencies. (5) Grants-in-aid, etc.
	E.—Grants to non-Government Professional Colleges.	....	Grants-in-aid contribution and donations.
B, Secondary..	F Government Secondary Schools	I.—Secondary Schools for Boys.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Secondary Schools for Girls.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	G.—Direct grants to non-Government Secondary Schools.	....	Grants-in-aid, etc.— (*a*) recurring, (*b*) non-recurring..
	H.—Grants to local bodies for Secondary Education.	....	Grants-in-aid, etc.— (*a*) recurring, (*b*) non-recurring.
C, Primary ..	I.—Government Primary Schools.	I.—Primary Schools for Boys.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies. (4) Scholarships.
		II.—Primary Schools for Girls.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies. (4) Scholarships.
	J.—Direct grants to non-Government Primary Schools.	....	Grants-in-aid, etc.— (*a*) recurring, (*b*) non-recurring.
	K.—Grants to local bodies for primary education.	....	Grants-in-aid, etc.— (*a*) recurring, (*b*) non-recurring.
D, Special ..	L.—Government Special Schools	I.—Training Schools for Boys.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Scholarships. (5) Contingencies.
		II.—Training Schools for Girls.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Scholarships. (5) Contingencies.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
31, Education (Transferred). D, Special—*contd.*		III.—School of Art ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		IV.—Technical Institute, Ahmedabad.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Scholarships. (5) Contingencies.
		V.—Reformatory Schools ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		VI.—Commercial School, Broach.	(1) Pay of establishment. (2) Contingencies.
	M.—Direct grants to non-Government special schools.	....	Grants-in-aid, etc.— (*a*) recurring, (*b*) non-recurring.
	N.—Grants to local bodies for special education.	....	Grants-in-aid, etc.— (*a*) recurring, (*b*) non-recurring.
E, General ..	O.—Direction ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	P.—Inspection ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
	Q.—Scholarships ..	....	Scholarships in Arts Colleges, Professional Colleges, Secondary Schools, Primary Schools and Special Schools.
	R.—Miscellaneous ..	I.—Grants for the encouragement of literature.	(1) Allowances, etc. (2) Contingencies. (3) Grants-in-aid, etc.
		II.—Sind Book Depot ..	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		III.—Charges in connection with Indian Students in England.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		IV.—Examination charges.	(1) Contingencies. ....
	S.—Expenditure in England.		
	T.—Loss or gain by Exchange.	....	....
32, Medical (Transferred).	A.—Medical establishment.	I.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—District Medical Officers.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III.—Reserve Medical Subordinates.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
32, Medical (Transferred)—*contd.*	B.—Hospitals and Dispensaries.	I.—Presidency Hospitals and Dispensaries.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Grants-in-aid, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
		II.—Mofussil Hospitals and Dispensaries.	
		III.—Grants to Hospitals and Dispensaries.	Grants-in-aid, etc.
	C.—Grants for medical purposes.	....	Grants-in-aid, etc.
	D.—Medical Colleges and Schools.	I.—Medical Colleges ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Grants-in-aid, etc. (6) Scholarships.
		II.—Medical Schools ..	
	E.—Lunatic Asylum ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Grants-in-aid, etc.
	F.—Chemical Examiners.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	G.—Loss or gain by Exchange.	....	....
	H.—Expenditure in England.	....	....
33, Public Health (Transferred).	A.—Public Health Establishment.	I.—Director's and Assistant Director's establishment (including Port Health establishment).	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Scholarships. (6) Establishment charges recoverable from other Governments, Departments, etc.
		II.—Public Health Laboratory for Sind.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III. Belgaum Vaccine Institute.	(1) Pay of officers. (2) Pay of establishment (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
		IV.—Local Vaccine Establishment.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies. (4) Grants-in-aid, etc.
		V.—Public Health Laboratory, Poona.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		VI.—Sanitary Engineer and his staff.	(1) Pay of officers. (2) Pay of establishment (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
	B.—Grants for Public Health purposes.	I.—Grants	Grants-in-aid, etc.
		II.—Pilgrim Charges	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, etc. (4) Contingencies.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
33, Public Health (Transferred)—*contd.*		III.—Consulting Surveyor..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, etc. (4) Contingencies.
	C.—Expenses in connection with epidemic diseases.	.....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
	D.—Bacteriological Laboratory.	.....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, etc. (4) Contingencies.
	E.—Pasteur Institutes ..	.....	(1) Original Works. (2) Repairs. (3) Tools and Plant. (4) Other charges.
	F.—Works	.....	(1) Original Works. (2) Repairs. (3) Tools and Plant. (4) Other charges.
	G.—Loss or gain by Exchange.	.....	....
	H.—Expenditure in England.	.....	....
34, Agriculture (Transferred).	A.—Agriculture	—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Agricultural Research and Propaganda.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III.—Expert Staff ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		IV.—Agricultural Education.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Scholarships.
		V.—Experimental Farms ..	(1) Pay of establishment. (2) Allowances, honoraria etc. (3) Contingencies.
		VI.—Botanical Gardens ..	(1) Pay of establishment. (2) Allowances, honorari etc. (3) Contingencies.
		VII.—Special experiments.	Contingencies.
		VIII.—Miscellaneous ..	Contingencies.
	B.—Veterinary Charges .	I.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honorari etc. (4) Contingencies.
		II.—Veterinary Instruction.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honorari etc. (4) Contingencies. (5) Scholarships.
		III.—Hospitals and Dispensaries.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honorari etc. (4) Contingencies. (5) Grants-in-aid. (6) Establishment charges recoverable from other Governments and Departments.
		IV.—Prizes	Contingencies.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
34, Agriculture (Transferred)—*contd.*		V.—Breeding operations ..	(1) Contingencies. (2) Establishment charges recoverable from other Governments and Departments.
		VI.—Subordinate Establishment.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies. (4) Special charges. (5) Establishment charges recoverable from other Governments and Departments.
	C.—Co-operative Credit .	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Grants-in-aid.
	D.—Works ..	....	Works.
	E.—Loss or gain by Exchange.	....	....
35, Industries (Transferred).	A.—Industries ..	I.—Direction	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III.—Industrial Education .	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, etc. (4) Scholarships. (5) Contingencies.
		IV.—Industrial Development.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Scholarships. (5) Contingencies.
		V.—Miscellaneous ..	(1) Allowances, etc. (2) Contingencies.
	B.—Fisheries ..	....	(1) Pay of officers. (2) Contingencies.
	C.—Loss or gain by Exchange.	....	....
37, Miscellaneous Departments (Reserved and Transferred).	A.—Inspection of factories.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	B.—Inspection of Steam Boilers.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	C.—Provincial Statistics, etc.	....	....
	D.—Preservation and Translation of ancient manuscripts.	....	Contingencies.
	E.—Examinations ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
37, Miscellaneous Departments (Reserved and Transferred)—*contd.*	F.—Miscellaneous ..	I.—Labour Office ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Director of Information.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III.—Controller of rent ..	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		IV.—Commissioner under the Workmen's Compensation Act.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	G.—Loss or gain by Exchange.	....	....
41, Civil Works (Reserved and Transferred).	A.—Original Works—Buildings—		
	Land Revenue ..		Land Revenue.
	Excise		Excise.
	Stamps		Stamps.
	Forest		Forest.
	Registration ..		Registration.
	General Administration.		General Administration.
	Administration of Justice.		Administration of Justice.
	Jails and Convict Settlements.		Jails and Convict Settlements.
	Police		Police.
	Ports and Pilotage (minor ports).		Ports and Pilotage (minor ports).
	Scientific Departments.		Scientific Departments.
	Education (other than European and Anglo-Indian Education).		Education (other than European and Anglo-Indian Education).
	Medical		Medical.
	Public Health ..		Public Health.
	Agriculture ..		Agriculture.
	Industries		Industries.
	Civil Works ..		Civil Works.
	Stationery and Printing.		Stationery and Printing.
	Miscellaneous Departments.		Miscellaneous Departments.
	Original Works—Communications.		Original Works—Communications.
	Original Works—Miscellaneous.		Original Works—Miscellaneous.
	B.—Repairs ..	....	....
	C.—Establishment ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	D.—Tools and Plant ..	....	Tools and Plant.
	E.—Grants-in-aid ..	....	Grants-in-aid.
	F.—Suspense ..	....	Suspense.
	G.—*Deduct*—English cost of stores and establishments.	....	*Deduct*—English cost of stores and establishments.
	H.—Loss or gain by Exchange.	....	....

Major Head.	Minor Head.	Sub-Head.	Primary Units.
45, Famine Relief and Insurance (Reserved)—			
A, Famine Relief.	(1) Salaries and establishment.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, *honoraria*, etc. (4) Contingencies.
	(2) Relief Works ..	I.—Communications ..	Communications.
		II.—Irrigation Works ..	Irrigation Works.
		III.—Other Works ..	Other Works.
	(3) Relief to people employed otherwise than on relief works	....	Relief to people employed otherwise than on relief works.
	(4) Gratuitous Relief ..	I.—Given in Government Institutions.	Given in Government Institutions.
		II.—Given at the house of the people.	Given at the house of the people.
		III.—Given in other ways..	Given in other ways.
	(5) Miscellaneous ..	I.—Advances for aided private works.	Advances for aided private works.
		II.—Advances for artizans..	Advances for artizans.
		III.—Measures for protection of cattle.	Measures for protection of cattle.
		IV.—Other expenditure ..	Other expenditure.
B.—Transfer to Famine Insurance Fund.	....	....	Transfer to Famine Insurance Fund.
46, Superannuation allowances and pensions.	A.—Superannuation and retired allowances.	....	Superannuation and retired allowances.
	B.—Commuted value of pensions.	I.—Paid to retired Officers.	Paid to retired officers.
		II.—Paid to other local Governments.	Paid to other local Governments.
	C.—Compassionate Allowances.	....	Compassionate allowances.
	D.—Gratuities ..	....	Gratuities.
	E.—Pensions for distinguished and meritorious services.	....	....
	F.—Covenanted Civil Service pensions.	....	Covenanted Civil Service pensions.
	G.—Donation to service Funds.	....	Donation to service Funds.
	H.—Loss or gain by Exchange.	....	....
46, Sationery and Printing (Reserved).	A.—Stationery office of the Presidency.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	B.—Stationery purchased in the country.	....	....

Major Head.	Minor Head.	Sub-Head.	Primary Units.
46. Stationery and Printing (Reserved)—*contd.*	C.—Government Presses.	I.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Government Central Press.	
		III.—High Court Press ..	
		IV.—Alienation Department Press, Poona.	
		V.—Press of the Commissioner in Sind.	
		VI.—Jail Presses ..	
	D.—Printing at Private Presses.	....	Contingencies.
	E.—Purchase of stationery Stores.	....	....
	F.—Loss or gain by Exchange.	....	....
46, Stationery and Printing (Transferred).	A.—Stationery Stores ..	....	Stationery Stores.
	B.—Loss or gain by Exchange.	....	....
47, Miscellaneous (Reserved and Transferred).	A.—Durbar presents and allowances to vakils.	....	Durbar presents and allowances to Vakils.
	B.—Cost of books and periodicals.	....	Cost of books and periodicals.
	C.—Donations for charitable purposes.	....	Donations for charitable purposes.
	D.—Charges on account of European Vagrants.	....	Charges on account of European Vagrants.
	E.—Miscellaneous Durbar charges.	....	Miscellaneous.
	F.—Rewards for destruction of wild animals.	....	Rewards for destruction of wild animals.
	G.—Petty Establishment.	Petty establishments ..	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	H.—Special Commissions of Enquiry.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	I.—Irrecoverable temporary loans written off.	....	Irrecoverable temporary loans written off.
	J.—Rent, rates and taxes.	....	Rents, rates and taxes.
	K.—Contributions ..	....	Grants-in-aid, etc.
	L.—Miscellaneous charges for the treatment of patients at the Pasteur Institute.	....	Miscellaneous charges for the treatment of patients at the Pasteur Institute.
	M.—Miscellaneous and unforeseen charges.	....	Miscellaneous and unforeseen charges.
	N.—Loss or gain by Exchange.	....	....
52-A, Forest, Capital Outlay.	Forest.	....	....

Major Head.	Minor Head.	Sub-Head.	Primary Units.
55,—Construction of Irrigation, Navigation, Embankment and Drainage Works.			
A.—Irrigation Works.			
(1) Productive.	Works ..		Works.
	Establishment ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	Tools and Plant ..		Tools and Plant.
	Suspense ..		Suspense.
	Deduct—Receipts and recoveries on capital account.		*Deduct*—Receipts and recoveries on capital account.
	Deduct—English cost of Stores.		*Deduct*—English cost of stores.
	Loss or gain by Exchange.		Loss or gain by Exchange.
(2) Unproductive.	Works ..		Works.
	Establishment ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	Tools and Plant ..		Tools and Plant.
	Suspense		Suspense.
	Deduct—Receipts and recoveries on capital account.		*Deduct*—Receipts and recoveries on capital account.
	Deduct—English cost of stores.		*Deduct*—English cost of stores.
	Loss or gain by Exchange.		Loss or gain by Exchange.
B.—Navigation, Embankment and Drainage Works.			
1.—Productive.	Do.		Do.
2.—Unproductive.			
Deduct—Amount financed from Famine Insurance grants.			
Deduct—Amount financed from ordinary revenues.			
Add—Repayments of capital expenditure charged to ordinary revenues.			
Net amount not charged to Revenue.			

Major Head.	Minor Head.	Sub-Head.	Primary Units.
56-A, Capital Outlay on improvement of Public Health.	Each Individual Scheme or Project.	Works	Works.
		Establishment ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances. (4) Contingencies.
		Tools and Plant ..	Tools and Plant.
		Suspense	Suspense.
		Deduct—Receipts and recoveries on Capital Account.	*Deduct*—Receipts and recoveries on Capital Account.
		Deduct—English cost of stores.	*Deduct*—English cost of stores.
		Loss or gain by Exchange..	Loss or gain by Exchange.
59, Bombay Development Scheme.	A.—Works and Acquisition.	(1) Works.	
	B.—1 Back Bay Reclamation Scheme.	(2) Establishment including pensionary charges.	Same as minor heads.
		(3) Tools and Plant.	
	B.—2 Housing Naigaum.	(4) Suspense..	
	B.—3 Housing DeLisle Road.	(5) *Deduct*—Receipts on Capital Account.	
	B.—4 East Colaba Reclamation.	(6) Interest (the above 6 sub-heads will be under each minor head in column 2).	
	B.—5 Housing Worli.		
	B.—6 Clare Road.		
	B.—7 Hornby Road Section.		
	B.—8 Murzban Road.		
	B.—9 Dadar Distillery.		
	B.—10 Housing Raoti.		
	B.—11 Housing Sewree.		
	S.—1 Kurla Kirol.		
	S.—2 Trombay North East.		
	S.—3 Trombay North West.		
	S.—5 Malavni.		
	S.—6 Danda.		
	S.—7 Khar.		
	S.—8 Bandra Chapel Road.		
	S.—10 Aeordrome near Gilbert Hill.		

Major Head.	Minor Head.	Sub-Head.	Primary Units.
9, Bombay Development Scheme—*contd.*	S.—11 Juhu.		
	S.—12 Suburban Trunk Road.		
	S.—13 Salsette Drainage.		
	S.—14 Mogra.		
	S.—15 Ambernath.		
	S.—16 Shahar		
	S.—17 Central Salsette Railway.		
	S.—18 Kirol North.		
	S.—19 Salsette Water Supply.		
	S.—20 Khapoli Water Supply.		
	S.—21 Ambernath Water Supply.		
	S.—22 Kurla Trombay Railway.		
	S.—23 Ambernath Electric Supply.		
	G.—1 Quarters and Offices in Bombay and Salsette.		
	G.—2 Miscellaneous Works.		
	B.—Establishment ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances and honoraria. (4) Contingencies. (5) Pensionary charges.
	C.—Tools and Plant.		
	D.—Grants and Advances.		
	E.—Suspense.		
	Deduct—(*a*) English cost of stores— (*i*) Par value. (*ii*) Loss or gain by Exchange.		
	(*b*) Interest financed from ordinary funds.		
	(*c*) Receipts on capital accounts.		
60, Capital Outlay on Civil Works (Transferred).	A.—Original Works Buildings—		
	Land Revenue ..		
	Excise		
	Stamps		
	Forest		
	Registration ..		
	General Administration.		Primary units same as in column 2.
	Administration of Justice.		
	Jails and Convict Settlements.		
	Police		
	Ports and Pilotage (minor Ports).		
	Scientific Departments..		

Major Head.	Minor Head.	Sub-head.	Primary Units.
60. Capital Outlay on Civil Works (Transferred)—*contd.*	Education (other than European and Anglo-Indian Education).		
	Medical		
	Public Health ..		
	Agriculture ..		
	Industries		Primary units same as in column 2.
	Civil Works ..		
	Stationery and Printing.		
	Miscellaneous Departments.		
	Original works—Communications.		
	Original works—Miscellaneous.		
	B.—Establishment ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	C.—Tools and Plant ..		
	D.—Grants-in-aid ..		
	E.—Suspense ..		Same as in column 2.
	F.—*Deduct*—English cost of stores and establishments.		
	G.—Loss or gain by Exchange.		
60-A. Other Provincial Expenditure not charged to Revenue.	1. Original work (a separate minor head for expenditure of each Department).		
	2. Grants-in-aid ..		
	3. Establishment ..		(1) Pay of officers. (2) Pay and allowances. (3) Allowances, honoraria, etc. (4) Contingencies.
	4. Tools and Plant ..		
	5. Suspense and Miscellaneous.		